



**DEPARTMENT OF AGRICULTURE  
STATE MILK BOARD  
TWO YEARS ENDED JUNE 30, 2004**

**From The Office Of State Auditor  
Claire McCaskill**

**Report No. 2004-95  
December 21, 2004  
[www.auditor.mo.gov](http://www.auditor.mo.gov)**

# AUDIT REPORT



Office Of The  
State Auditor Of Missouri  
Claire McCaskill

December 2004

**The following report is a result of an audit conducted by our office of the Department of Agriculture, State Milk Board.**

-----

In our previous audit of the State Milk Board (SMB), audit no. 2003-43, the Springfield and St. Louis health departments were paid approximately \$58,000 and \$61,000 more than the amounts allowed by the contract during the years ended June 30, 2002 and 2001, respectively. The SMB erroneously paid the local health departments at a rate that differed from the rate provided for in the contracts. Additionally, the local health departments were paid approximately \$86,000 and \$128,000 more than the limit set by statute during the years ended June 30, 2002 and 2001, respectively. The total amounts paid to the contract agencies exceeded the statutory limit due to the payments from the General Revenue Fund-State appropriation. The SMB has implemented our recommendation. The SMB revised the contracts so that payments to local health departments are based on the number of inspections performed rather than the volume of milk inspected.

**All reports are available on our website: [www.auditor.mo.gov](http://www.auditor.mo.gov)**

YELLOW SHEET

DEPARTMENT OF AGRICULTURE  
STATE MILK BOARD

TABLE OF CONTENTS

	<u>Page</u>
<hr/> <b>FINANCIAL SECTION</b> <hr/>	
State Auditor's Reports: .....	2-6
Financial Statements .....	3-4
Compliance and Internal Control Over Financial Reporting .....	5-6
Financial Statements: .....	7-10
<u>Exhibit</u>	<u>Description</u>
A	Comparative Statement of Receipts, Disbursements, and Changes in Cash and Investments – Milk Inspection Fees Fund, Years Ended June 30, 2004 and 2003 .....8
B	Comparative Statement of Receipts – General Revenue Fund – State, Years Ended June 30, 2004 and 2003 .....9
C	Comparative Statement of Appropriations and Expenditures, Years Ended June 30, 2004 and 2003 .....10
Supplementary Data: .....	11-12
Schedule	Statement of Changes in General Capital Assets, Years Ended June 30, 2004 and 2003 .....12
Notes to the Financial Statements and Supplementary Data .....	13-17
<hr/> <b>MANAGEMENT ADVISORY REPORT SECTION</b> <hr/>	
Follow-Up on Prior Audit Findings .....	19-20
<hr/> <b>STATISTICAL SECTION</b> <hr/>	
History, Organization, and Statistical Information .....	22-25

## FINANCIAL SECTION

## State Auditor's Reports



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON  
THE FINANCIAL STATEMENTS**

Honorable Bob Holden, Governor  
and  
Peter Hofherr, Director  
Department of Agriculture  
and  
Terry S. Long, Executive Secretary  
State Milk Board  
Jefferson City, MO 65102

We have audited the accompanying Comparative Statement of Receipts, Disbursements, and Changes in Cash and Investments of the Milk Inspection Fees Fund; Comparative Statement of Receipts of the General Revenue Fund-State; and Comparative Statement of Appropriations and Expenditures of the various funds of the Department of Agriculture, State Milk Board as of and for the years ended June 30, 2004 and 2003. These financial statements are the responsibility of the board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1 to the financial statements, these financial statements were prepared on the cash basis of accounting or the state's legal budgetary basis of accounting, which are comprehensive bases of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash and investments of the Milk Inspection Fees Fund; the receipts of the General Revenue Fund-State; and the appropriations and expenditures of the various funds of the Department of Agriculture, State Milk Board as of and for the years ended June 30, 2004 and 2003, on the bases of accounting discussed in Note 1.

In accordance with *Government Auditing Standards*, we also have issued our report dated November 9, 2004, on our consideration of the board's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements, taken as a whole, that are referred to in the first paragraph. The accompanying financial information listed as supplementary data in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the board's management and was not subjected to the auditing procedures applied in the audit of the financial statements referred to above. Accordingly, we express no opinion on the information.



Claire McCaskill  
State Auditor

November 9, 2004 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
Audit Manager:	Jeannette Eaves, CPA
In-Charge Auditor:	Andrea Paul
Audit Staff:	Julie Moore



**CLAIRE C. McCASKILL**  
**Missouri State Auditor**

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

Honorable Bob Holden, Governor  
and  
Peter Hofherr, Director  
Department of Agriculture  
and  
Terry S. Long, Executive Secretary  
State Milk Board  
Jefferson City, MO 65102

We have audited the financial statements of the Department of Agriculture, State Milk Board as of and for the years ended June 30, 2004 and 2003, and have issued our report thereon dated November 9, 2004. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the financial statements of the Department of Agriculture, State Milk Board are free of material misstatement, we performed tests of the board's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements of the Department of Agriculture, State Milk Board, we considered the board's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial



statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information and use of the management of the Department of Agriculture, State Milk Board and other applicable government officials. However, pursuant to Section 29.270, RSMo 2000, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink that reads "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill  
State Auditor

November 9, 2004 (fieldwork completion date)

## Financial Statements

Exhibit A

DEPARTMENT OF AGRICULTURE  
STATE MILK BOARD  
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN  
CASH AND INVESTMENTS  
MILK INSPECTION FEES FUND

	Year Ended June 30,	
	2004	2003
RECEIPTS		
Milk inspection fees	\$ 1,383,077	1,366,630
DISBURSEMENTS		
Personal service	118,263	134,214
Employee fringe benefits	62,252	59,489
Cost allocation plan	22,445	14,607
Expense and equipment	153,977	102,778
Inspection contract costs	857,696	992,005
Total Disbursements	1,214,633	1,303,093
RECEIPTS OVER (UNDER) DISBURSEMENTS	168,444	63,537
CASH AND INVESTMENTS, JULY 1	266,574	203,037
CASH AND INVESTMENTS, JUNE 30	\$ 435,018	266,574

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

DEPARTMENT OF AGRICULTURE  
STATE MILK BOARD  
COMPARATIVE STATEMENT OF RECEIPTS  
GENERAL REVENUE FUND-STATE

	Year Ended June 30,	
	2004	2003
Other inspection fees	\$ 16,737	15,488
Total	\$ 16,737	15,488

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Exhibit C

DEPARTMENT OF AGRICULTURE  
STATE MILK BOARD  
COMPARATIVE STATEMENT OF APPROPRIATIONS AND EXPENDITURES

	Year Ended June 30,					
	2004			2003		
	Appropriations	Expenditures	Lapsed Balances	Appropriations	Expenditures	Lapsed Balances
DAIRY PLANT INSPECTION AND GRADING FUND						
Dairy plant inspections	8,000	0	8,000	8,000	0	8,000
Total Dairy Plant Inspection and Grading Fund	8,000	0	8,000	8,000	0	8,000
GENERAL REVENUE FUND-STATE						
Personal Service and Expense and Equipment and for contractual services with local health agencies	\$ 459	0	459	138,898	107,429	31,469
Personal Service	130,130	124,538	5,592	149,496	127,184	22,312
Expense and Equipment	23,441	22,796	645	24,800	24,056	744
Total General Revenue Fund - State <sup>1</sup>	154,030	147,334	6,696	313,194	258,669	54,525
MILK INSPECTION FEES FUND						
Personal Service	219,897	118,263	101,634	197,731	132,920	64,811
Expense and Equipment	241,029	143,049	97,980	273,423	90,861	182,562
Personal Service and Expense and Equipment and for contractual services with local health agencies	1,288,970	857,696	431,274	1,288,970	992,005	296,965
Payment of real property leases, related services, utilities and systems furniture and structural modification for new FTE - Expense and Equipment	22,514	10,928	11,586 <sup>2</sup>	15,190	10,928	4,262
Missouri Department of Agriculture Director's Office Expense and Equipment	1,002	0	1,002	989	989	0
Missouri Department of Agriculture Director's Office Personal Service	1,296	0	1,296	1,294	1,294	0
Replacement Vehicles	14,110	0	14,110	0	0	0
Total Milk Inspection Fees Fund	1,788,818	1,129,936	658,882	1,777,597	1,228,997	548,600
Total All Funds	\$ 1,950,848	1,277,270	673,578	2,098,791	1,487,666	611,125

<sup>1</sup> In addition to these amounts, State Milk Board payments for real property leases totaling \$10,672 annually were made from the General Revenue Fund-State during fiscal years 2004 and 2003.

<sup>2</sup> Biennial appropriations set up in fiscal year 2004 are re-appropriations to fiscal year 2005. After the fiscal year-end processing has been completed, the unexpended fiscal year 2004 appropriation balance for a biennial appropriation is established in fiscal year 2005. Therefore, there is no lapsed balance for a biennial appropriation at the end of fiscal year 2004.

The accompanying Notes to the Financial Statements are an integral part of this statement.

## Supplementary Data

Schedule

DEPARTMENT OF AGRICULTURE  
STATE MILK BOARD  
STATEMENT OF CHANGES IN GENERAL CAPITAL ASSETS

Type of General Capital Assets	Balance June 30, 2002	Additions	Dispositions	Balance June 30, 2003	Additions	Dispositions	Balance June 30, 2004
GENERAL REVENUE FUND - STATE							
Office furniture and equipment	\$ 26,753	0	3,850	22,903	0	0	22,903
Automobiles	25,500	0	0	25,500	0	0	25,500
Total General Revenue Fund - State	<u>52,253</u>	<u>0</u>	<u>3,850</u>	<u>48,403</u>	<u>0</u>	<u>0</u>	<u>48,403</u>
MILK INSPECTION FEES FUND							
Office furniture and equipment	179,923	6,197	37,169	148,951	3,589	0	152,540
Automobiles	15,800	15,400	0	31,200	11,800	17,300	25,700
Total Milk Inspection Fees Fund	<u>195,723</u>	<u>21,597</u>	<u>37,169</u>	<u>180,151</u>	<u>15,389</u>	<u>17,300</u>	<u>178,240</u>
Total General Capital Assets	<u>\$ 247,976</u>	<u>21,597</u>	<u>41,019</u>	<u>228,554</u>	<u>15,389</u>	<u>17,300</u>	<u>226,643</u>

The accompanying Note to the Supplementary Data is an integral part of this statement.

## Notes to the Financial Statements and Supplementary Data



DEPARTMENT OF AGRICULTURE  
STATE MILK BOARD  
NOTES TO THE FINANCIAL STATEMENTS AND SUPPLEMENTARY DATA

Notes to the Financial Statements:

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying financial statements present only selected data for each fund of the Department of Agriculture, State Milk Board.

Receipts, disbursements, and changes in cash and investments are presented in Exhibit A for the Milk Inspection Fees Fund. Appropriations from this fund are expended by or for the board for restricted purposes.

Receipts are presented in Exhibit B for the General Revenue Fund - State. Receipts include monies the board collects during its normal activities and remits to the fund. These amounts are not necessarily related to appropriations.

Appropriations, presented in Exhibit C, are not separate accounting entities. They do not record the assets, liabilities, and equity or other balances of the related funds but are used only to account for and control the board's expenditures from amounts appropriated by the General Assembly.

Expenditures presented for each appropriation may not reflect the total cost of the related activity. Other direct and indirect costs provided by the board and other state agencies are not allocated to the applicable fund or program.

B. Basis of Accounting

The Statement of Receipts, Disbursements, and Changes in Cash and Investments, Exhibit A, prepared on the cash basis of accounting, presents amounts when they are received or disbursed.

The Statement of Receipts, Exhibit B, also prepared on the cash basis of accounting, presents amounts when received.

The Statement of Appropriations and Expenditures, Exhibit C, is presented on the state's legal budgetary basis of accounting. Expenditures generally consist of amounts paid by June 30, with no provision for lapse period expenditures unless the Office of Administration approves an exception. Amounts encumbered at June 30 must be either canceled or paid from the next year's appropriations.

However, the General Assembly may authorize continuous (biennial) appropriations, for which the unexpended balances at June 30 of the first year of the 2-year period are reappropriated for expenditure during the second year. Therefore, such appropriations have no lapsed balances at the end of the first year.

The cash basis of accounting and the budgetary basis of accounting differ from accounting principles generally accepted in the United States of America. Those principles require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Fiscal Authority and Responsibility

The board administers transactions in the funds listed below. The state treasurer as fund custodian and the Office of Administration provide administrative control over fund resources within the authority prescribed by the General Assembly.

Milk Inspection Fees Fund: This fund is authorized by Section 196.947, RSMo, to receive all monies paid to the state for milk inspection. Expenditures, authorized by appropriations, are to be used exclusively for the purpose of defraying the costs of the state milk inspection program, which may include payments to other agencies for services provided related to the program. Any unexpended balances in this fund are perpetually maintained for the purposes of the fund.

Dairy Plant Inspection and Grading Fund: This fund is authorized by Section 196.614, RSMo, to receive all monies paid to the state from the United States Department of Agriculture for contracted manufacturing dairy plant inspection or grading. Expenditures, authorized by appropriations, are to be used exclusively for the purpose of defraying the cost of the contracted manufacturing milk inspection and grading program. Any unexpended balances in this fund are perpetually maintained for the purposes of the fund.

General Revenue Fund-State: The board receives appropriations from this fund and does not maintain a proprietary interest in the fund. Appropriations from the fund are used for the basic operation of the board, including those programs and services that have no other funding source. These appropriations also may be used to initially fund, or to provide matching funds or support for, programs paid wholly or partially from other sources.

D. Employee Fringe Benefits

In addition to the social security system, employees are covered by the Missouri State Employees' Retirement System (MOSERS) (a noncontributory plan) and may participate in the state's health care, optional life insurance, cafeteria, and deferred compensation and deferred compensation incentive plans. The optional life

insurance and cafeteria plans involve only employee contributions or payroll reductions. The deferred compensation plan involves employee payroll deferrals and the deferred compensation incentive plan a state contribution for each employee who participates in the deferred compensation plan and has been employed by the state for at least 1 year.

The state's required contributions for employee fringe benefits are paid from the same funds as the related payrolls. Those contributions are for MOSERS (retirement, basic life insurance, and long-term disability benefits); social security and medicare taxes; health care premiums; and the deferred compensation incentive amount.

Employee fringe benefits in the financial statement at Exhibit A are the transfers from the Milk Inspection Fees Fund for costs related to salaries paid from that fund. Transfers related to salaries are not appropriated by agency and thus are not presented in the financial statement at Exhibit C.

2. Cash and Investments

The balance of the Milk Inspection Fees Fund is pooled with other state funds and invested by the state treasurer. There was no balance in the Dairy Plant Inspection and Grading Fund at June 30, 2003 and 2004.

3. Reconciliation of Total Disbursements to Appropriated Expenditures

Disbursements on Exhibit A reconcile to appropriated expenditures on Exhibit C as follows:

		Milk Inspection Fees Fund	
		Year Ended June 30,	
		2004	2003
DISBURSEMENTS PER EXHIBIT A	\$	1,214,633	1,303,093
Employee fringe benefits		(62,252)	(59,489)
Cost allocation plan transfer		(22,445)	(14,607)
EXPENDITURES PER EXHIBIT C	\$	<u>1,129,936</u>	<u>1,228,997</u>

4. Inspection Contract Costs

During the two years ended June 30, 2004, the State Milk Board contracted with the county of St. Louis and the city of Springfield to inspect Grade A milk supplies. This expenditure category represents the cost associated with these contracts paid from the Milk Inspection Fees Fund. During the year ended June 30, 2003, an additional \$107,429 was paid to these agencies from appropriations from the General Revenue Fund – State.

Note to the Supplementary Data:

5. General Capital Assets

General capital assets are recorded at cost in the general capital assets account. General capital assets are depreciated on a straight-line basis using a five year useful life classification and a salvage value of zero. Accumulated depreciation on general capital assets at June 30, 2004 and 2003, was as follows:

		Year Ended June 30,	
		2004	2003
Milk Inspection Fees Fund	\$	140,399	141,430
General Revenue Fund-State		38,055	37,729
Total	\$	<u>178,454</u>	<u>179,159</u>

## MANAGEMENT ADVISORY REPORT SECTION

## Follow-Up on Prior Audit Findings

DEPARTMENT OF AGRICULTURE  
STATE MILK BOARD  
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by the Department of Agriculture, State Milk Board on findings in the Management Advisory Report (MAR) of our prior audit report issued for the two years ended June 30, 2002.

Milk Inspection Program

- A. The Springfield and St. Louis health department contract agencies were paid approximately \$58,000 and \$61,000 more than the amounts allowed by contract during the years ended June 30, 2002 and 2001, respectively.
- B. The Springfield and St. Louis health department contract agencies were paid approximately \$86,000 and \$128,000 more than the limit set by statute during the years ended June 30, 2002 and 2001, respectively. The total amounts paid to the contract agencies exceeded the statutory limit due to the payments from the General Revenue Fund – State appropriation.

Recommendation:

The State Milk Board (SMB) ensure payments to the local health departments for the inspection of milk and milk products do not exceed the amounts required by the contract or the limits established by state law. Fiscal year 2001 and 2002 should be reviewed and consideration given to making adjustments for compliance with contract terms.

Status:

Implemented. As a result of the previous audit, the SMB revised the contracts so that payments to local health departments are based on the number of inspections performed rather than the volume of milk inspected. Contract payments for fiscal years 2003 and 2004 did not exceed the limits established by state law. However, our review showed that the SMB used an incorrect number of inspections when calculating the contract payment for one month in fiscal year 2004, resulting in an \$11,357 overpayment. After we informed the Executive Secretary of the SMB of the error, a subsequent contract payment was reduced by \$11,357 to correct for the overpayment made.

## STATISTICAL SECTION



History, Organization, and  
Statistical Information

DEPARTMENT OF AGRICULTURE  
STATE MILK BOARD  
HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

The Missouri State Milk Board was created in 1972 when the General Assembly adopted and the Governor signed into law House Bill No. 1280. In accordance with the Omnibus State Reorganization Act of 1974, the State Milk Board was transferred to the Department of Agriculture under a Type III transfer. Under a Type III transfer, the Director of the Department of Agriculture does not maintain supervision over substantive matters relating to policies and regulative functions of the State Milk Board.

Pursuant to Executive Order No. 82-9, effective August 13, 1982, “. . . All powers, duties, and functions vested in the Division of Animal Health and the Director of the Department of Agriculture with respect to administering and enforcing the provisions of Sections 196.520 through 196.610, RSMo 2000, (relating to The Missouri Manufacturing Milk and Dairy Market Testing Law) . . .” were transferred to the State Milk Board.

The State Milk Board consists of twelve members, ten of whom are appointed by the governor. The two remaining members of the board are the director of the Department of Health and Senior Services and the director of the Department of Agriculture or their designated representatives. An executive secretary serves as the administrative officer of the board, which administers the inspection of milk supplies.

The Fluid Milk Inspection Program is funded from milk inspection fees. To help cover inspection costs, the General Assembly appropriated \$459 and \$138,898 from the General Revenue Fund – State during the years ended June 30, 2004 and 2003, respectively. Section 196.945, RSMo 2000, limits milk inspection fees to five cents per one hundred pounds of fluid milk. The inspection fee is set by the board after holding a public hearing giving thirty days public notice. The inspection fee for the two fiscal years ended June 30, 2004, was five cents per one hundred pounds of milk produced in Missouri and four cents per one hundred pounds of milk produced in other states and imported into Missouri. Imported milk is charged a lesser rate because the originating state inspects its producers.

During the two years ended June 30, 2004, the State Milk Board contracted with the county of St. Louis and the city of Springfield to perform inspections in those areas. The State Milk Board has management responsibility for the Kansas City area. The board’s enforcement of statutes and regulations ensures that fluid milk and milk products are uniformly inspected, regulated, and graded throughout the state. The board’s operation of the Fluid Milk Inspection Program is funded by the difference between the inspection fee collected and the contract payments to the other governmental units.

The Manufacturing Milk and Dairy Market Testing Law Program is funded by appropriations from the state’s General Revenue Fund. The State Milk Board is responsible for the enforcement of laws relating to the sanitation and quality standards of milk used for manufacturing dairy products and to market test all milk at first point of sale. Milk producers, manufacturing plants,

field superintendents, testers, graders, samplers, and milk truck operators are also licensed under this program.

At June 30, 2004, State Milk Board members were as follows:

<b>Name</b>	<b>Organization</b>	<b>Term Expires</b>
Kate Geppert	Holstein Association	September 28, 2006
Ron Boyer	Springfield/Greene County Health Department	September 28, 2007
Robert W. Cary	Prairie Farms Dairy	September 28, 2006
Joyce Theard	St. Louis County Health Department	September 28, 2005 <sup>1</sup>
Randy Mooney	MFA	September 28, 2007
Barry J. Drucker	St. Charles County Health Department	September 28, 2005
Gale Hackman	Processing Plants	September 28, 2000 <sup>2</sup>
Erwin P. Gadd	Consumer-At-Large	April 11, 2006
Dr. Chuck Massengill, DVM	Department of Agriculture	Ex Officio
Dr. Lyn C. Konstant	Department of Health and Senior Services	Ex Officio
William B. Siebenborn	Milk Producer Organization – Farm Bureau	September 28, 2005
Patricia M. Mahoney	St. Louis City Health Department	September 28, 2002 <sup>2</sup>

<sup>1</sup> Board member resigned effective November 12, 2004; this position is currently vacant.

<sup>2</sup> Continues to serve until a replacement is appointed.

Terry S. Long serves as the Executive Secretary of the board. At June 30, 2004, the State Milk Board had nine employees. An organization chart follows.

DEPARTMENT OF AGRICULTURE  
STATE MILK BOARD  
ORGANIZATION CHART  
JUNE 30, 2004

